



తెలంగాణ రాజ పత్రము

THE TELANGANA GAZETTE

PART - I EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 152-A]

HYDERABAD, WEDNESDAY, JULY 31, 2019.

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT (CT - II)

THE TELANGANA GOODS AND SERVICES TAX ACT, 2017 (TELANGANA ACT NO. 23 OF 2017) OIDAR - COMPULSORY REGISTRATION - NEED NOT TO FILE FORM GSTR-9 AND FORM GSTR-9C.

[G.O.Ms.No.88, Revenue (CT-II), 31st July, 2019.]

In exercise of the powers conferred by Section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act.No.23 of 2017) (hereinafter referred to as “the said Act”), the State Government, on the recommendations of the Council, hereby notifies the persons registered under section 24 of the said Act read with rule 14 of the Telangana Goods and Services Tax Rules, 2017, (hereinafter referred to as “the said rules”), supplying online information and date base access or retrieval services from a place outside India to a person in India, other than a registered person as the class of registered persons who shall follow the special procedure as mentioned below.

The said persons shall not be required to furnish an annual return in **FORM GSTR-9** under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules.

The said persons shall not be required to furnish reconciliation statement in **FORM GSTR-9C** under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules.

SOMESH KUMAR,
Special Chief Secretary to Government.